

(II) THE DEPARTMENT OF ASSESSMENTS AND TAXATION, WITH RESPECT TO THE FINANCIAL INSTITUTION TAX AND THE SAVINGS BANKS AND BUILDING, SAVINGS AND LOAN ASSOCIATIONS TAX;

(III) THE STATE ATHLETIC COMMISSION, WITH RESPECT TO THE BOXING, WRESTLING AND SPARRING TAX; AND

(IV) THE REGISTERS OF WILLS, WITH RESPECT TO:

- 1. THE INHERITANCE TAX; AND
- 2. THE TAX ON COMMISSIONS.

473.

NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IF A TAX COLLECTOR EXAMINES OR AUDITS A RETURN FOR A TAX UNDER THIS SUBTITLE AND DETERMINES THAT THE TAX IS MORE THAN THE AMOUNT SHOWN ON THE RETURN, THE TAX COLLECTOR SHALL ASSESS THE DEFICIENCY.

SECTION 2. AND BE IT FURTHER ENACTED, That the publishers of the Annotated Code of Maryland, the Michie Company, shall number the § 472 created by this Act to be the first section of subtitle "Tax Procedures" of Article 81.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect on July 1, 1987, contingent upon the taking effect of Chapter ___ of the Acts of 1987 (H.B. ___)(7lr2025), and if Chapter ___ does not become effective, this Act shall be null and void without the necessity of further action by the General Assembly.

Approved June 2, 1987.

CHAPTER 729

(House Bill 1289)

AN ACT concerning

Taxation - Procedures - Disclosures of Tax Information

FOR the purpose of defining a certain term; prohibiting certain State and local officials and employees from disclosing certain tax information; allowing certain disclosures of tax information; and making this Act contingent upon the passage of another Act.